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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05–44481 (RDD)

Debtors. : (Jointly Administered)

..... x

EXHIBIT D-28 ASSET DISPOSITIONS (REAL PROPERTY) 30.8 HOURS

Bill Date: 07/31/06

Bill Number: 1128095

NAME	DATE	HOURS	DESCRIPTION
WEXLER MP	06/01/06	0.40	REVIEW TRANSFER TAX ISSUES/STRATEGY FOR TRANSFER OF NEW BRUNSWICK PROPERTY (0.4) .
WEXLER MP	06/02/06	0.40	REVIEW VALUATION AND TRANSFER TAX ISSUES IN CONNECTION WITH SALE OF NEW BRUNSWICK PROPERTY TO JCI (0.4).
WEXLER MP	06/06/06	0.30	REVIEW TRANSFER TAX ISSUES FOR NEW BRUNSWICK PROPERTY (0.3).
WEXLER MP	06/12/06	0.80	REVIEW TRANSFER TAX AND ENVIRONMENTAL ISSUES IN CONNECTION WITH TRANSFER OF NEW BRUNSWICK TO JCI AND CONSIDER STRATEGY FOR DEALING WITH SAME (0.8).
WEXLER MP	06/13/06	0.20	TELECONFERENCE WITH R. CROCKER RE: DELPHI PLANT IN OAK CREEK AND FOLLOW UP CORRESPONDENCE WITH CLIENT (0.2).
WEXLER MP	06/20/06	0.40	REVIEW OUTCOME OF COURT HEARING RE: TRANSFER OF NEW BRUNSWICK PLANT TO JCI AND FOLLOW UP ON SAME (0.4).
WEXLER MP	06/27/06	0.30	REVIEW AND COMMENT ON LANGUAGE FOR REMEDIATION AGREEMENT IN CONNECTION WITH TRANSFER OF NEW BRUNSWICK TO JCI (0.3).
WEXLER MP	06/28/06	2.10	REVIEW ISSUES IN CONNECTION WITH ENVIRONMENTAL SETTLEMENT FOR NEW BRUNSWICK TRANSACTION, INCLUDING REVIEW OF CORRESPONDENCE WITH ISRA COUNSEL (0.7); TELECONFERENCES WITH K. BERLIN RE: SAME (0.8); REVIEW AND COMMENT ON DRAFT OF ISRA NOTICE FOR NEW BRUNSWICK (0.3); REVIEW AND COMMENT ON REVISED SETTLEMENT NOTICE FOR REMEDIATION AT NEW BRUNSWICK PLANT (0.3).
WEXLER MP	06/29/06	0.30	REVIEW AND COMMENT ON REVISED ISRA SETTLEMENT NOTICE FOR BRUNSWICK NJ AND FOLLOW UP ON SAME (0.3).
WEXLER MP	06/30/06	0.10	REVIEW CLIENT CHANGES TO ISRA NOTICE (0.1).
		5.30	
Total Partner		5.30	
TOTAL TIME		<u>5.30</u>	

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Delphi Corporation (DIP)

Assets Dispositions (Real Property)

Bill Date: 07/31/06

Bill Number: 1128095

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	06/13/06	Copy Center, D	151.66
In-house Reproduction	06/20/06	Copy Center, D	26.34
		TOTAL IN-HOUSE REPRODUCTION	\$178.00
		TOTAL MATTER	\$178.00

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Bill Date: 09/30/06 Bill Number: 1128097

NAME	DATE	HOURS	DESCRIPTION
WEXLER MP	08/04/06	0.60	CORRESPONDENCE WITH C. COMERFORD RE: POTENTIAL SALE OF ANAHEIM AND FOLLOW UP ON ISSUES RELATING THERETO (0.6).
WEXLER MP	08/07/06	2.70	REVIEW BIDDING PROCEDURES USED IN DELPHI AND OTHER CASES IN PREPARATION FOR CALL RE: ANAHEIM SALE (1.6); TELECONFERENCE WITH JONES LANG LASALLE AND CLIENT RE: ANAHEIM (1.1).
WEXLER MP	08/15/06	0.20	REVIEW INDICATION OF INTEREST ON MAGNOLIA PROPERTY AND CORRESPONDENCE TO CLIENT IN CONNECTION THEREWITH (0.2).
WEXLER MP	08/16/06	0.20	REVIEW CORRESPONDENCE FROM POTENTIAL PURCHASER RE: ANAHEIM AND CORRESPONDENCE TO CLIENT IN CONNECTION THEREWITH (0.2).
WEXLER MP	08/18/06	0.80	REVIEW AND COMMENT ON ASSET PURCHASE AGREEMENT FOR ANAHEIM (0.8).
WEXLER MP	08/24/06	1.20	REVIEW STATUS OF SALE OF ANAHEIM AND STRUCTURAL MATTERS (0.6); REVIEW ISSUES IN CONNECTION WITH POTENTIAL DISPOSITION OF FLINT (0.6).
WEXLER MP	08/29/06	0.70	FOLLOW UP ON POTENTIAL SALE OF ANAHEIM AND FORM OF PURCHASE AGREEMENT (0.7).
WEXLER MP	08/30/06	0.40	REVIEW HEARING DATES AND STRUCTURE FOR PROPOSED SALE OF ANAHEIM (0.4).
		6.80	
Total Partner		6.80	

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DANZ CE	08/07/06	1.20	REVIEW OF MOBILE ARIA BIDDING PROCEDURES MATERIALS (0.5) AND ORDER, TELECONFERENCE WITH C. COMERFORD RE: THE ANAHEIM SALE PROCESS AND RELATED FOLLOW-UP (0.7).
DANZ CE	08/15/06	0.90	COMMUNICATION WITH C. COMERFORD RE: ANAHEIM AND REVIEWED THE LATEST FORM PURCHASE AGREEMENT DRAFT FROM C. COMEFORD (0.9).
DANZ CE	08/18/06	2.70	REVISE THE ASSET PURCHASE AGREEMENT FOR THE ANAHEIM SALE, REVIEW OF THE RECENT ASSET PURCHASE AGREEMENTS FOR NON REAL ESTATE SALES FOR PRECEDENT MATTERS (2.7).
DANZ CE	08/23/06	1.70	COMMUNICATION WITH J. BEAUDOEN RE: ANAHEIM (0.2), REVIEW OF BIDDING PROCEDURES PRECEDENT, DRAFTED PROCEDURES FOR PROPOSED ANAHEIM SALE (1.5).
DANZ CE	08/24/06	0.80	DEVELOP STRATEGY RE: DISTRIBUTION OF FLINT AND KETTERING DONATION PROPERTY AND FOLLOW REVIEW OF THE DE MINIMIS ASSET SALE ORDER (0.8).
		7.30	
Total Associate		7.30	
TOTAL TIME		<u>14.10</u>	

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Bill Date: 09/30/06

Bill Number: 1128097

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	08/18/06	Copy Center, D	16.50
In-house Reproduction	08/29/06	Copy Center, D	0.50
		TOTAL IN-HOUSE REPRODUCTION	\$17.00
Vendor Hosted Telecon- ferencing	08/31/06	Teleconferencing Services, LLC	1.12
Vendor Hosted Telecon- ferencing	08/31/06	Teleconferencing Services, LLC	40.45
Vendor Hosted Telecon- ferencing	08/31/06	Teleconferencing Services, LLC	40.43
		TOTAL VENDOR HOSTED TELECONFERENCING	\$82.00
		TOTAL MATTER	\$99.00

Bill Date: 10/31/06

Bill Number: 1127729

NAME	DATE	HOURS	DESCRIPTION
WEXLER MP	09/05/06	0.70	REVIEW AND COMMENT ON REVISED DRAFT OF LETTER TO INTERESTED PARTIES FOR ANAHEIM AND TELECONFERENCE WITH C. COMERFORD RE: SAME (0.7).
WEXLER MP	09/06/06	2.80	PARTICIPATE IN TELECONFERENCE WITH C. COMERFORD, J. BEAUDOEN, D. SOKOL AND OTHERS TO REVIEW CURRENT STATUS OF OFFERS FOR ANAHEIM AND REVIEW COMPARISON CHART FOR OFFERS (1.7); REVIEW AND COMMENT ON RIGHT OF ACCESS AGREEMENT FOR ANAHEIM (0.4); REVIEW AND COMMENT ON REVISED DRAFT OF PURCHASE AGREEMENT FOR ANAHEIM (0.7).
WEXLER MP	09/07/06	0.80	REVIEW AND COMMENT ON REVISED DRAFT OF COVER LETTER TO INTERESTED PARTIES AND ACCESS AGREEMENT IN CONNECTION WITH POTENTIAL PURCHASE OF ANAHEIM (0.8).
WEXLER MP	09/08/06	2.20	PARTICIPATE IN TELECONFERENCE WITH C. COMERFORD, J. BEAUDOEN, D. SOKOL, K. JONES AND JLL RE: POTENTIAL SALE/MARKETING OF ANAHEIM, CA SITE (0.8); REVIEW AND COMMENT ON REVISED DRAFT OF ANAHEIM PURCHASE AGREEMENT AND RELATED DOCUMENTS FOR ANAHEIM (1.4).
WEXLER MP	09/10/06	1.20	COMPLETE REVIEW AND PREPARE COMMENTS FOR REVISED DRAFT OF PURCHASE AGREEMENT FOR ANAHEIM AND RELATED DOCUMENTS (1.2).
WEXLER MP	09/11/06	0.90	REVIEW ANAHEIM ENVIRONMENTAL ISSUES WITH K. BERLIN AND REVIEW PROPOSED CHANGES TO PURCHASE AGREEMENT AND COVER LETTER (0.6); TELECONFERENCE AND CORRESPONDENCE WITH C. COMERFORD RE: SAME (0.3).
WEXLER MP	09/12/06	0.30	REVIEW AND COMMENT ON REVISED LETTER TO INTERESTED PARTIES ON ANAHEIM AND CORRESPONDENCE WITH C. COMERFORD RE: SAME (0.3).
WEXLER MP	09/13/06	1.20	REVIEW AND COMMENT ON REVISED PURCHASE AGREEMENT FOR ANAHEIM AND CORRESPONDENCE WITH C. COMERFORD RE: SAME (0.8); FOLLOW UP ON ENVIRONMENTAL PROVISIONS FOR ANAHEIM AND CORRESPONDENCE RE: SAME (0.4).
WEXLER MP	09/22/06	0.70	REVIEW ISSUES IN CONNECTION WITH DONATION OF REAL ESTATE IN FLINT, MI (0.7).

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WEXLER MP 09/27/06 0.60 CONSIDER ISSUES RE: POSSIBLE DONATION OF FLINT PROPERTY AND REVIEW AND COMMENT ON COMMITTEE PRESENTATION RE: SAME (0.6).

11.40

Total Partner 11.40

TOTAL TIME $\underline{11.40}$